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And what happened? Kansas was plunged into a massive budget deficit and forced to make draconian cuts to education, infrastructure, and the rest of the State's operations. This year, the Kansas Legislature overrode Governor Brownback's shortsighted experiment.

I urge my colleagues not to make the same mistake here. This scam will subject the good people of this country to a second great recession in a single decade. Middle-income families will pay more because the GOP plan eliminates deductions for State and local taxes. This includes millions of Americans and over 500,000 South Carolinians.

Middle-income families who itemize deductions will pay more because the elimination of the personal exemption will cost their households \$4,000 per member.

Middle-income families who utilize mortgage interest deductions will pay more because the GOP plan lowers the cap.

Middle-income families with children in college, or recent graduates, will pay more because the GOP plan eliminates the deductions for interest on student loans.

Middle-income families that are victims of natural disasters will pay more because the GOP plan eliminates the casualty loss deduction.

Mr. Speaker, I rise to alert the American people to the tax scam that is the Republican "tax reform" proposal, unveiled last week. It is reported that President Trump wanted to call this bill, "cut, cut, cut." That would have been apropos. The first cut is for him and his family members, the second cut is for his wealthy friends and acquaintances, and the third cut is for large corporations classified as LLCs. It certainly does not cut taxes for middle income families or most small businesses. In fact, it does just the opposite. It is crystal clear who gets the cuts and who gets to pay more.

First and foremost, the GOP tax plan eliminates inheritance taxes. This tax only applies to estates of over \$11 million and only affects two tenths of one percent of families in America, those who wish to pass along their wealth, unearned and untaxed.

Why are Republicans doing this? Because it's a huge priority for some of their biggest donors. In fact, this cut is not even about the 0.2 percent—it's really about two families—the Mercers and the Kochs.

The bottom line is that America's hard-working low, moderate and middle-income families will be asked to pay for this \$172 billion dollar give away to the super rich.

At the heart of this scam is the GOP pretense not to be cutting taxes for the super-rich by maintaining the top rate of 39.6 percent. However, it increases the income level that the 39.6 percent applies to; from \$470,000 to \$1 million. These proposed rate changes will cost over \$1 trillion.

This cut also goes to those who make far more than \$1 million as well. Whether your income is \$1 million, \$10 million, or \$100 million, this provision alone gives you an extra \$25,000 a year. Mr. Speaker, many South Carolinians I represent do not make \$25,000 in a year.

The GOP tax plan also features a special rate for the owners of "pass-through" businesses at a cost of \$448 billion. These are LLCs and partnerships, who pay zero corporate tax, and whose owners' income is treated the same as anybody else's.

The Republicans claim that giving these owners a special lower rate will help small businesses, but nothing could be further from the truth. LLCs and other types of pass-throughs make up 95 percent of all the businesses in the country. In fact, some of the largest businesses like Koch Industries, Chrysler, and of course, most of the entities owned by the Trump Organization, are LLCs.

Pass-throughs that are truly small businesses are not currently subject to the highest individual rates, and already pay 25 percent or lower. The National Federation of Independent Businesses opposes this provision for this very reason. It delivers a special low tax rate to wealthy owners and will not help the small businesses they claim that it will.

Mr. Speaker, most of us, especially those who have worked in State governments, view our states as the best laboratories for the development of good ideas and best practices. This pass-through idea was the centerpiece of Governor Sam Brownback's tax overhaul in Kansas just five years ago. The Governor promised it would yield massive economic growth. And what happened? Kansas was plunged into a massive budget deficit and forced to make draconian cuts to education, infrastructure, and the rest of the state's operations.

This year, the Kansas legislature overrode Governor Brownback's short-sighted experiment.

I urge my colleagues not to make the same mistake. This scam will subject the good people of this country into a second great recession in a single decade.

Let's take a look at who pays more while the President and his wealthy friends and acquaintances pay less.

Middle income families will pay more because the GOP plan eliminates deductions on state and local taxes. This includes millions of Americans and over 500,000 South Carolinians.

Middle income families who itemize deductions will pay more because the elimination of the personal exemption will cost their households \$4,000 per member.

Middle income families who utilize the mortgage interest deduction will pay more because the GOP plan lowers the cap, costing millions of Americans more.

Middle income families with children in college or recent graduates will pay more because the GOP plan eliminates the deduction for interest on student loans.

Middle income families that are victims of natural disasters will pay more because the GOP plan eliminates the casualty loss deduction.

Middle income families who adopt children will pay more because the GOP plan eliminates the adoption tax credit.

Middle income school teachers will pay more because the GOP plan eliminates their

ability for to deduct for supplies they may purchase for their classrooms.

Middle income families struggling to pay costly medical bills will pay more because the GOP plan shamefully eliminates their deductibility.

Mr. Speaker, paying for pass-through gimmicks and tax giveaways to multi-millionaires by raising taxes on moderate and middle-income Americans is reprehensible.

Democrats are ready to do real tax reform on a bipartisan basis. But not once in this process, has the other side attempted to negotiate. In fact, they have publicly made it abundantly clear that they want a bill that only Republicans will support.

Bipartisan tax reform should lower taxes for working people, not raise them.

Bipartisan tax reform should end incentives for offshoring jobs and level the playing field for American corporations.

Bipartisan tax reform should expand the Earned Income Tax Credit for single filers and the Child Tax Credit to help families.

Real bipartisan tax reform would not increase the deficit, add to the debt and pass the bill on to our children and grandchildren.

I know many of my colleagues share these values. Let's set aside this partisan process and do something worthwhile for the American people. Until then, the Democratic Caucus will be resolute in our opposition to ramming through tax increases for middle income Americans and massive giveaways for the rich.

#### COMMEMORATING VETERANS DAY AND HONORING SERVICE ANIMALS FOR VETERANS

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. FARENTHOLD) for 5 minutes.

Mr. FARENTHOLD. Mr. Speaker, as the Nation celebrates Veterans Day this week, a day we honor those who served our country, I am happy to report the VA has made great strides in improving and assisting veterans with physical injuries. It struggled, however, to deal with many of the invisible injuries plaguing our veterans, like post-traumatic stress disorder.

These invisible injuries ravage our Nation's veteran population, with an average of more than 20 veterans a day committing suicide. This is entirely unacceptable. We must work harder to look for real solutions to this crisis.

That is why I am here today urging my colleagues to support the Puppies Assisting Wounded Servicemembers Act, also known as the PAWS Act. The PAWS Act will set up a 5-year pilot program in the VA to provide post-9/11 veterans suffering from PTSD with service dogs if other treatments have not been successful.

Individuals suffering from PTSD experience emotional numbness, loneliness, nightmares, hypervigilance, and anxiety. However, traditional VA treatments are symptoms-based and often have side effects or fail to address the root of these issues.

Service dogs, however, have no side effects. They can be used in tandem with other treatments. They can be

trained to wake their owners from nightmares, create a buffer zone in large crowds, remind their owners to take their medication, and watch their owners' back to provide a sense of security and more.

I have heard from veterans suffering from PTSD that sometimes the hardest part of the day is just getting out of bed in the morning. The schedule of walking, feeding, and caring for his or her service dog offers veterans purpose and a sense of responsibility. Ultimately, a service dog and its owner better each others' lives.

It is important that the House pass the PAWS Act and allow the VA to examine the efficiency and effectiveness of providing veterans with service dogs.

While talking about service animals, I would also like to recognize Eli's Fund, an initiative at Texas A&M University created in memory of the late Lance Corporal Colton Rusk and Eli, his service dog, that provides financial support for service animals of Active-Duty servicemen and -women, medically retired veterans' service animals, and retired military animals, to help with veterinary medical bills. It is important that military animals continue to be cared for in retirement.

CONGRATULATING GEORGE GONZALES AND THE CORPUS CHRISTI ARMY DEPOT FOR OUTSTANDING SERVICE

Mr. FARENTHOLD. Mr. Speaker, I am proud to represent the Corpus Christi Army Depot, considered as the jewel of the Army Depot system.

CCAD is currently the largest rotary wing aircraft facility in the world. Instead of buying new helicopters, which cost \$17 million or more, CCAD repairs and rehabilitates the current fleet, often at less than half the cost of new helicopters. CCAD saves taxpayers millions of dollars, while ensuring the U.S. Army maintains a superior level of readiness and reliability.

This would not be possible without outstanding employees like Army veteran George Gonzalez, who recently received the prestigious 2017 Donald F. Luce Depot Maintenance Artisan Award, given annually to one individual who makes an outstanding contribution to Army aviation in the area of depot maintenance.

Gonzales leads a 31-man team that reassembles UH-60 Black Hawk helicopters. Under his leadership, the team has reduced the average build time from 42 to 17 days.

Congratulations, George, and your team, and everyone at CCAD, who are doing an outstanding job ensuring our warfighters are equipped with the aviation assets they need to keep America safe and be a force for good around the world.

□ 1030

RECOGNIZING THE ACCOMPLISHMENTS OF  
COMMANDER ARMANDO SOLIS

Mr. FARENTHOLD. Mr. Speaker, I am here today to recognize the career of recently retired Flour Bluff High School Navy Junior ROTC instructor, Commander Armando Solis.

In 1993, following completion of nearly 22 years in the United States Navy, Commander Solis became the inaugural Navy Junior Reserve Officer Training Corps naval science instructor at Flour Bluff High School. Over the next 24 years, Commander Solis not only instilled his students with values of citizenship, service to the United States, personal responsibility, and sense of accomplishment, but he also created one of the most successful JROTC programs in the Nation.

In his first year, the Navy selected the Flour Bluff program as the best new program in Texas and, by his fourth year, the best in the Nation. With 23 years as a distinguished honors program, 22 Texas Navy JROTC championships, a record 11 Navy national championship titles, and the honor of being the only Navy program to win the All-Service National Drill Team Championship, Commander Solis has touched the lives of thousands of students, instilling them with the values of patriotism, loyalty, and, most importantly, service.

Thank you, Commander Solis, for your commitment to our students and our Nation. I wish you the best in retirement.

#### TAX PLAN DOES NOT ELIMINATE LOOPHOLES

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. AL GREEN) for 5 minutes.

Mr. AL GREEN of Texas. Mr. Speaker, it is always an honor to stand in the well of the House and have the opportunity to speak to not only the Members of Congress, but to the American people.

Today, Mr. Speaker, I rise because I am in opposition to a tax plan that has been said to eliminate loopholes, but has not done so.

Let me explain, Mr. Speaker. I will address but one loophole. I will address the loophole that allowed a person who made \$3 billion one year—by the way, I don't begrudge him for making \$3 billion. I like to see people make as much as they can make in this country, but I also think that every person ought to pay for his or her fair taxes on whatever they earn. This person made \$3 billion.

How much is \$3 billion?

Well, let me explain. Mr. Speaker, \$3 billion, it would take a minimum-wage worker working full time, Mr. Speaker, 198,000 years to make \$3 billion; 198,000 years. I don't begrudge a person for making it, but here is the point: if you make it, you ought to pay your fair share of taxes on it.

This country makes it possible for us to do great things. This country makes it possible for us to succeed. So if you have succeeded in this country, you ought to contribute to the country itself. He made \$3 billion and paid taxes that were called carried interest. He did not pay ordinary income taxes. In fact, he paid less than half of what a

person making much less—persons who may have worked for him, maybe a secretary, maybe somebody who was making money at a much lower level in that company—paid less than half in taxes in terms of the amount to be paid, the percentage of the earnings; less than half of the ordinary income tax.

It is called carried interest. Well, the commitment was that you were going to close loopholes. You haven't closed that loophole. You haven't eliminated that loophole. I know that there is talk about reducing the size of a big loophole and making it a little less big, but that is not what you promised. You said you were going to eliminate the loopholes. This loophole sends a signal to ordinary Americans who are working hard every day. It says to them that you are willing to allow the rich to have more to do more, but you believe that those who work hard every day can do more with less.

Mr. Speaker, I refuse that philosophy. I reject it. I believe that if you are working hard every day, if you are earning middle class wages, you ought to be able to get the tax break promised. I don't think that the tax break should go to the person who can make \$3 billion and pay less than half of ordinary income tax on it.

Carried interest was a commitment that was made. The elimination of carried interest has not taken place. You have not kept your word. There are many other aspects of it. You can't talk about all of them in one message. But you can do this: you can make it clear to working class people, to middle-income people, that this tax plan is for those who are going to make the carried interest kind of money, the \$3 billion, the money that will allow them to go on and do great things, but won't cause them to have to pay their fair share of taxes.

Mr. Speaker, I believe in fairness for all, and that includes the very, very rich.

#### COMMEMORATING NATIVE AMERICAN HERITAGE MONTH AND HONORING DR. RUDI MITCHELL

The SPEAKER pro tempore. The Chair recognizes the gentleman from Nebraska (Mr. BACON) for 5 minutes.

Mr. BACON. Mr. Speaker, I rise today to commemorate National Native American Heritage Month by honoring a dedicated community leader and warrior from Nebraska's Second Congressional District.

Growing up on the Umonhon Nation Reservation in Macy, Nebraska, Dr. Rudi Mitchell was one of eight children raised by a single mother. Rudi's mom, Mary Lieb Mitchell, was a strong woman and a major influence in the lives of her children. Her focus was education and ensuring her children had the opportunities that she did not have.

It was because of her that Rudi and his siblings all went out to pursue